(3) of 1007

IN THE HIGH COURT OF JUDICATURE CHHATTISGARH AT BILASPUR

WRIT PETITION No. 2774 OF 2002

PETITIONER : Smt. Nirmala Rai
L/R Late (Shri) B.N. Rai
Aged about 70 years
R/O Baldeo Bagh, Rajnandgaon.

P.R. No. [illegible]
Presented by Shri Rajesh Yadav
dated 10/12/02

V E R S U S

RESPONDENTS : (1) Union of India, Throught
Secretary Ministry of Finance
North Block, New Delhi.

(2) Central Board of Direct
Taxes, New Delhi.

(3) Commissioner of Income-Tax
New Central Revenue Building
Civil Lines, Raipur(C.G.)

(4) Income-Tax Officer
Ward-1, Rajnandgaon(C.G.)

PETITION UNDER ARTICLES 226/227 OF THE CONSTITUTION OF INDIA FOR A WRIT IN THE NATURE OF MANDAMUS, CERTIORARY ETC.

(23)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P. 2774/ **सन्** 2002

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अंतिम आदेश
	28-2-2005 Sri Shashank Dubey, Senior Advocate with Sri Neelabh Dubey, Advocate for the petitioner. Sri B.K. Rawat, Senior Standing Counsel for the Income Tax Department/respondents. Heard. The petitioner has preferred this writ petition being aggrieved by the action of respondents No.3 and 4, whereby even after making application to respondent No.3 and filing return before respondent No.4, the refund is not being made to the petitioner. At the outset, learned counsel for the Department submitted that since the application is already pending, therefore, an order can be passed that respondents No.3 & 4 should decide the application within a stipulated time and respondents No.3 & 4 will decide the same. On the other hand, learned Senior Counsel for the petitioner submitted that in similar cases, this Court passed the order, but inspite of the time limit given by this Court, the Income Tax Authorities are not passing any order. This is a serious matter. When the time is fixed by this Court the Income Tax Authorities are bound to pass order within such a period and if they have any difficulty in that case they can request the Court for extension of time.	

GRPRJ—FS/350—12/2000—50,000.

(24)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.2774/ सन् 2002

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश -2-	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अंतिम आदेश
	Having heard learned counsel for the parties and having regard to the submission made by learned counsel for the respondents, the writ petition is disposed of with a direction that respondents No.3 and 4 should decide the application of the petitioner for refund within a period of three months from today. In case, the application is not decided within the stipulated time, then the petitioner will be at liberty to move this Court for appropriate action. Consequently, I.A.No.4032/2003 stands disposed of. Parties are entitled for certified copy of this order. **Sd/-** **L.C. Bhadoo** **Judge**	

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